

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 176 AND 476
SELLERSBURG, INDIANA

January 1, 2004 to December 31, 2004



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Independent Accountant's Report.....	3
Schedule of Collections and Distributions.....	4
Notes to Schedule of Collections and Distributions	5
Statistical Information.....	6
Exit Conference.....	7

OFFICIALS

Office

Official

Term

Chairman, Bureau of Motor
Vehicles Commission

Gerald Coleman
Mary DePrez
Joel Silverman

01-06-02 to 02-29-04
03-01-04 to 01-09-05
01-10-05 to 01-11-09

Branch Manager

Norma Anderson

01-01-04 to 12-31-05



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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 176 and 476 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 2, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 176 AND 476
 SELLERSBURG, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004

	Branch Number 176	Branch Number 476	Totals (Memorandum Only)
Collections:			
Registrations	\$ 4,555,642	\$ 7,958	\$ 4,563,600
Titles	2,190,399	2,687	2,193,086
Drivers licenses	223,079	23,716	246,795
Watercraft	118,163	-	118,163
Miscellaneous	<u>1,276</u>	<u>-</u>	<u>1,276</u>
Totals	<u>\$ 7,088,559</u>	<u>\$ 34,361</u>	<u>\$ 7,122,920</u>
Distributions:			
State fees	\$ 3,379,140	\$ 14,960	\$ 3,394,100
County tax	3,181,139	4,925	3,186,064
Commission fees	<u>528,280</u>	<u>14,476</u>	<u>542,756</u>
Totals	<u>\$ 7,088,559</u>	<u>\$ 34,361</u>	<u>\$ 7,122,920</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 176 AND 476
SELLERSBURG, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. State Reinstatement of Driver Licenses (SRED)

In 2004, \$533,383 in state fees were collected by Sellersburg License Branch Number 476, a regional site for the reinstatement of suspended drivers licenses. SRED collections are deposited daily in the branch clearing account. SRED fees are remitted to the state through bank transfers as described in Notes 1 and 2. These monies have not been reported in the Schedule of Collections and Distributions.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 176 AND 476
 SELLERSBURG, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 176</u>	<u>Branch Number 476</u>	<u>Totals (Memorandum Only)</u>
Vehicle registrations:			
Passenger	19,963	33	19,996
Motorcycle	812	1	813
RV (housecar)	505	-	505
Light truck	8,881	13	8,894
Other truck	452	-	452
Farm truck	1,733	-	1,733
Tractor	35	-	35
Trailer	3,214	4	3,218
Semitrailer	1,061	-	1,061
School and church bus	41	-	41
Other bus	50	-	50
Other	15	-	15
Total vehicle registrations	<u>36,762</u>	<u>51</u>	<u>36,813</u>
Drivers licenses and permits:			
Drivers licenses/learners permits	8,972	671	9,643
CDL licenses/CDL permits	1,432	42	1,474
Placards	940	-	940
Other	5,075	1,092	6,167
Total drivers licenses and permits	<u>16,419</u>	<u>1,805</u>	<u>18,224</u>
Titles:			
Vehicles	15,379	83	15,462
Watercraft	272	-	272
Total titles	<u>15,651</u>	<u>83</u>	<u>15,734</u>
Total watercraft registrations	<u>1,043</u>	<u>-</u>	<u>1,043</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 176 AND 476
SELLERSBURG, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on December 2, 2005, with Norma Anderson, Branch Manager. Our examination disclosed no material items that warrant comment at this time.